

701—29.1(423) Certificate of registration. A retailer located outside the state who maintains a place of business in this state shall apply to the department for a certificate of registration to collect use tax. [See 701—30.1(423).] Each certificate of registration issued shall be assigned an individual number which shall appear immediately above the registrant's name on the certificate. When invoicing the purchase for use in Iowa, the holder of the certificate shall bill the use tax due as a separate item on the billing or invoice and indicate the registration number.

29.1(1) An application for a certificate of registration for a retailer located outside the state shall show the following:

- a.* Business identification name of the person to whom the certificate is to be issued.
- b.* Address of the location from which the use tax returns are to be filed.
- c.* Names and addresses of all officers, in the case of a corporation; the names of all partners, in the case of a partnership; the name of the owner, in the case of an individual ownership.
- d.* Date when the applicant, as a retailer maintaining a place of business in this state, will begin or has begun selling tangible personal property or rendering, furnishing or performing of enumerated taxable services in Iowa or for use in Iowa subject to use tax law.
- e.* Names and addresses of all offices, warehouses or other places of business in Iowa, either owned or controlled by the applicant or its subsidiary.
- f.* Names and addresses of all agents of the applicant operating in the state either permanently or temporarily.
- g.* Names and addresses of all out-of-state locations from which tangible personal property will be delivered in Iowa for use in Iowa and from which billing for the merchandise will be made.
- h.* Any other information the department may require.

It shall not be necessary for more than one certificate to be held in order to collect and remit all use tax due, even though shipments and billings may be made from several out-of-state locations.

29.1(2) Reserved.